IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH.

I.T.R. No.88 of 1992
Date of decision: 13.09.2006

Commissioner of Income Tax

-----Applicant

Vs.

Shri Sukhbir Singh

-----Respondent

CORAM:- HON'BLE MR JUSTICE ADARSH KUMAR GOEL
HON'BLE MR JUSTICE RAJESH BINDAL

Present: Mr. Yogesh Putney, Advocate for the Revenue.

ORDER:

Following question of law has been referred for opinion of this Court by the Income Tax Appellate Tribunal, 'C' Bench, New Delhi, arising out of its order dated 21.03.1991 in R.A. No.997 (Del)/1991 [I.T.A. No.6152 (Del) of 1989] in respect of assessment year 1988-89:-

> "Whether on the facts and in the circumstances of the case, the Tribunal was right in law to hold that the assessee being an LIC agent was entitled to deduction @ 50% in respect of bonus commission as well?"

We find that the issue stands covered in favour of the revenue and against the assessee by the judgment of this Court in ***B.M. Parmar*** **v.** ***C.I.T.*** (1999) 235 ITR 679. In our recent judgment dated 5.9.2006 in I.T.R. No.15 of 1995 (**The Commissioner of Income Tax, Haryana, Rohtak v. Kamal Kishore Batra DO, LIC, Kalanaur, Rohtak)**, we have answered the question in favour of the revenue and against the assessee.

Accordingly, the question referred is answered in favour of the revenue and against the assessee.

(ADARSH KUMAR GOEL)
JUDGE

September 13, 2006
ashwani

(RAJESH BINDAL)
JUDGE